



Request for Reconvening

No:

(Dept. Use Only)

The undersigned requests the _____ County Board of Equalization be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) _____ for Tax Year(s) _____

Taxpayer Name: _____

Address: _____

Day Phone No: _____

Tax Parcel No: _____

Name of Agent (if applicable): _____

Reconvening Code: _____ (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

Signature (Taxpayer, Assessor, Treasurer)

Title

Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 5 and 6 on the reverse side will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

Reasons for Granting Reconvening Requests

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when the request is filed with the board by April 30 of the tax year immediately following the board's regularly convened session and one of the following conditions exists:

Reconvening Code

- 01 Taxpayer requests and submits to the clerk of the board, a sworn affidavit stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed.
- 02 Assessor submits an affidavit to the board stating that the assessor was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of property to be materially affected.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value.
- 04 Upon request of either the taxpayer or the assessor, boards may reconvene on their own authority to hear appeals with respect to the property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

- 05 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.
- 06 The assessor or the taxpayer requests a reconvening and makes a prima facie showing of actual or constructive fraud. The property must be overvalued by 100 percent to meet the constructive fraud requirement. The Department of Revenue's preferred criteria for determining constructive fraud are:
 - A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
 - B. Stipulated market value agreements between taxpayers and assessors.
 - C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 is available from the Board of Equalization.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (800) 451-7985.